



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF POUND WATER AND SEWER UTILITY

Principal Office: P.O. BOX 127
POUND, WI 54161

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DALE TACKMIER of
(Person responsible for accounts)

VILLAGE OF POUND WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	06/04/1998
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF POUND WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 127
POUND, WI 54161**When was utility organized?** 1/1/1962**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DALE TACKMIER**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 127
POUND, WI 54161**Telephone:** (920) 897 - 4307**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RODNEY R JOHNSON**Title:** CPA**Office Address:**P.O. BOX 227
OCONTO, WI 54153**Telephone:** (920) 834 - 2109**Fax Number:** (920) 834 - 4127**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: RODNEY R JOHNSON**Title:** CPA**Office Address:**P.O. BOX 227
OCONTO, WI 54153**Telephone:** (920) 834 - 2109**Fax Number:** (920) 834 - 4127**E-mail Address:****Date of most recent audit report:** 5/29/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE TACKMIER**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 127
POUND, WI 54161**Telephone:** (920) 897 - 4307**Fax Number:****E-mail Address:**

Name: JIM GILBERTSON**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 127
POUND, WI 54161**Telephone:** (920) 897 - 4307**Fax Number:****E-mail Address:**

Name: RICHARD ADAMSKI**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 127
POUND, WI 54161**Telephone:** (920) 897 - 4307**Fax Number:****E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

RICHARD ADAMSKI

BRUCE BRAUN, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	25,979	26,843	1
Operating Expenses:			
Operation and Maintenance Expense (401)	22,048	24,734	2
Depreciation Expense (403)	4,340	3,422	3
Amortization Expense (404)	0		4
Taxes (408)	3,582	3,571	5
Total Operating Expenses	29,970	31,727	
Net Operating Income	(3,991)	(4,884)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(3,991)	(4,884)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,830	2,996	9
Miscellaneous Nonoperating Income (421)	12,570	23,002	10
Total Other Income	15,400	25,998	
Total Income	11,409	21,114	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	11,409	21,114	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,570	16,395	13
Amortization of Debt Discount and Expense (428)	193	193	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	602		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	16,365	16,588	
Net Income	(4,956)	4,526	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(64,077)	(68,603)	19
Balance Transferred from Income (433)	(4,956)	4,526	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(69,033)	(64,077)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK INTEREST	2,830	4
Total (Acct. 419):	2,830	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT INCOME	12,570	5
Total (Acct. 421):	12,570	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	25,979	0	0	0	25,979	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	25,979	0	0	0	25,979	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	170,001	170,001	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	83,412	78,989	2
Net Utility Plant	86,589	91,012	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	923,758	919,558	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	213,817	196,708	4
Net Nonutility Property	709,941	722,850	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	143,765	140,934	7
Total Other Property and Investments	853,706	863,784	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,505	51,603	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	6,611	3,850	11
Other Accounts Receivable (143)	34,707	19,577	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	3,001	3,000	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	78,824	78,030	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,905	4,098	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	237	473	20
Total Deferred Debits	4,142	4,571	
Total Assets and Other Debits	1,023,261	1,037,397	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	262,900	254,939	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(69,033)	(64,077)	23
Total Proprietary Capital	193,867	190,862	
LONG-TERM DEBT			
Bonds (221)	202,400	216,400	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	70,202	73,820	26
Total Long-Term Debt	272,602	290,220	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,287	2,716	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,369	2,465	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	5,656	5,181	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	551,135	551,135	38
Total Liabilities and Other Credits	1,023,260	1,037,398	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	170,001	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	170,001	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	83,412	0	0	0	9
Total Accumulated Provision	83,412	0	0	0	
Net Utility Plant	86,589	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	78,989				78,989	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,340				4,340	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	139				139	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,479	0	0	0	4,479	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal	56				56	16
Other debits (specify):						17
					0	18
Total debits	56	0	0	0	56	19
Balance End of Year	83,412	0	0	0	83,412	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.64%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	919,558	4,200		923,758	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	919,558	4,200	0	923,758	
Less accum. prov. depr. & amort. (122)	196,708	17,109		213,817	3
Net Nonutility Property	722,850	(12,909)	0	709,941	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility			2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies	3,001	3,000	6
Total Materials and Supplies	<u><u>3,001</u></u>	<u><u>3,000</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTAGE REVENUE BONDS 1962	185	62	123	1
MORTAGE REVENUE BONDS 1986	3,913	131	3,782	2
Total			3,905	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	254,939	1
Changes during year (explain):		
CAPITAL PAID BY VILLAGE	7,961	2
Balance end of year	262,900	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1962 WATER & SEWER	06/01/1962	12/01/1999	5.00%	26,000	1
1986 SEWER REHAB	11/01/1986	11/01/2026	6.00%	176,400	2
Total Bonds (Account 221):				202,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CLEAN WATER LOAN	02/26/1992	05/01/2011	4.00%	70,202	1
Total for Account 224				70,202	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTAGE REVENUE BONDS 1962	158	1,850	1,900	108	1
MORTAGE REVNUe BONDS 1986	1,784	10,684	10,704	1,764	2
Subtotal	1,942	12,534	12,604	1,872	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Clean Water Loan	523	3,036	3,062	497	4
Subtotal	523	3,036	3,062	497	
Notes Payable (231)					
bond agent fees		602	602	0	5
Subtotal	0	602	602	0	
Total	2,465	16,172	16,268	2,369	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	41,258			509,877		551,135	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	41,258	0	0	509,877	0	551,135	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				266,501		266,501	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND REQUIRED BY MORTGAGE REVENUE BONDS	18,351	3
SPECIAL REDEMPTION FUND REQUIRED BY BONDS	57,405	4
WATER TOWER REPAIR FUNDS	68,009	5
Total (Acct. 125):	143,765	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,611	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	6,611	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	34,707	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	34,707	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
SEWER- REBUILD HYDROSTATIC PUMP	237 17
Total (Acct. 183):	237
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	170,001	0	0	0	170,001	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	81,200	0	0	0	81,200	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	41,258	0	0	0	41,258	6
Other (specify):					0	7
Average Net Rate Base	47,543	0	0	0	47,543	
Net Operating Income	(3,991)	0	0	0	(3,991)	8
Net Operating Income as a percent of						
Average Net Rate Base	-8.39%	N/A	N/A	N/A	-8.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	258,919	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(66,555)	3
Other (Specify):		4
Total Average Proprietary Capital	192,364	
Net Income		
Net Income	(4,956)	5
Percent Return on Proprietary Capital	-2.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Coleman Utility - Improve Treatment Plant

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by the PSC staff.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		25,709	1
Total Sales of Water		25,709	
Other Operating Revenues			
Forfeited Discounts (470)		270	2
Other Water Revenues (474)		0	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		270	
Total Operating Revenues		25,979	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		12,998	5
General Operating Expenses (680-690)		9,050	6
Total Operation and Maintenance Expenses		22,048	
Other Operating Expenses			
Depreciation Expense (403)		4,340	7
Amortization Expense (404)			8
Taxes (408)		3,582	9
Total Other Operating Expenses		7,922	
Total Operating Expenses		29,970	
NET OPERATING INCOME		(3,991)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	110	4,758	11,443	4
Commercial	25	2,358	4,359	5
Industrial				6
Total Metered Sales to General Customers (461)	135	7,116	15,802	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,800	8
Other Sales to Public Authorities (464)	2	26	107	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	138	7,142	25,709	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	9,800	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	9,800	
Forfeited Discounts (470):		
Customer late payment charges	270	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	270	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,374	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,213	3
Chemicals (630)		4
Supplies and Expenses (640)	1,811	5
Repairs of Water Plant (650)	2,085	6
Transportation Expenses (660)	515	7
Total Plant Operation and Maintenance Expenses	12,998	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,049	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	2,987	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)	2,140	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,224	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,050	
Total Operation and Maintenance Expenses	22,048	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		3,648	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		67	2
Net property tax equivalent		3,581	
Social Security			3
PSC Remainder Assessment		1	4
Other (specify): NONE			5
Total tax expense		3,582	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229400				3
County tax rate	mills		6.461510				4
Local tax rate	mills		6.045420				5
School tax rate	mills		8.660980				6
Voc. school tax rate	mills		1.439160				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.836470				10
Less: state credit	mills		2.093560				11
Net tax rate	mills		20.742910				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.045420				14
Combined School Tax Rate	mills		10.100140				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		16.145560				17
Total Tax Rate	mills		22.836470				18
Ratio of Local and School Tax to Total	dec.		0.707008				19
Total tax net of state credit	mills		20.742910				20
Net Local and School Tax Rate	mills		14.665397				21
Utility Plant, Jan. 1	\$	169,651	169,651				22
Materials & Supplies	\$	3,001	3,001				23
Subtotal	\$	172,652	172,652				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	172,652	172,652				26
Assessment Ratio	dec.		0.867800				27
Assessed Value	\$	149,827	149,827				28
Net Local & School Rate	mills		14.665397				29
Tax Equiv. Computed for Current Year	\$	2,197	2,197				30
Tax Equivalent per 1994 PSC Report	\$	3,648					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	3,648					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	7,452		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	7,452	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	7,223		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	41,037		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	48,610	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	820		23
Total Water Treatment Plant	820	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,452	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	7,452	
PUMPING PLANT				
Land and Land Rights (320)			350	12
Structures and Improvements (321)			7,223	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,037	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	48,610	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			820	23
Total Water Treatment Plant	0	0	820	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,756		26
Transmission and Distribution Mains (343)	54,472		27
Fire Mains (344)			28
Services (345)	15,260		29
Meters (346)	10,512	56	30
Hydrants (348)	8,646		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	109,646	56	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	62		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	2,300		37
Other General Equipment (379)	1,111		38
Other Tangible Property (390)			39
Total General Plant	3,473	0	
Total utility plant in service directly assignable	170,001	56	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	170,001	56	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			20,756 26
Transmission and Distribution Mains (343)			54,472 27
Fire Mains (344)			0 28
Services (345)			15,260 29
Meters (346)	56		10,512 30
Hydrants (348)			8,646 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	56	0	109,646
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			62 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,300 37
Other General Equipment (379)			1,111 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,473
Total utility plant in service directly assignable	56	0	170,001
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	56	0	170,001

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			652	652	1
February			564	564	2
March			608	608	3
April			598	598	4
May			627	627	5
June			645	645	6
July			630	630	7
August			630	630	8
September			589	589	9
October			614	614	10
November			583	583	11
December			581	581	12
Total for year	0	0	7,321	7,321	
Less: Measured or estimated water used in main flushing and water treatment during year				62	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,259	16
Less: Water sold				7,142	17
Losses and unaccounted for				117	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				23	21
Date of maximum: 6/17/1997					22
Cause of maximum:					23
FLUSHING FIRE HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				15	24
Date of minimum: 5/1/1997					25
Total KWH used for pumping for the year				21,474	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	350	12	648,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP			1
Location	WELL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE NW			5
Year Installed	1961			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	A.C.			10
Year Installed	1961			11
Type	ELECTRIC			12
Horsepower	30			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1961		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons	60,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	GAS		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	575.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	7,914				7,914
M	D	8.000	2,917				2,917
Total Within Municipality			10,831	0	0	0	10,831
Total Utility			10,831	0	0	0	10,831

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	129				129		1
M	1.000	1				1		2
M	1.500	4				4		3
M	2.000	2				2		4
Total Utility		136	0	0	0	136	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	144				144	16	1
1.000	2				2		2
1.500	4				4		3
2.000	1				1		4
Total:	151	0	0	0	151	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	106	22		2	14		144	1
1.000		2					2	2
1.500		4					4	3
2.000		1					1	4
Total:	106	29	0	2	14	0	151	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	24				24	2
Total Fire Hydrants	24	0	0	0	24	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	24
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	24

WATER OPERATING SECTION FOOTNOTES

Pumping & Power Equipment (Page W-13)

Unit B - Identification Pump, Location Well, Purpose S, Destination D, Pump
Manufacturer Ford, Year Installed 1961, Type Gasoline
